

Supply—National Revenue

any unreasonable delay in the hearing of appeals from customs rulings. That is the point I am really concerned with.

Mr. Nowlan: I can only answer that in very general terms. My impression is—and it is confirmed by information which I receive from official sources—that probably there is a slightly increased load on the tariff board. I am not sure whether you spell “slightly” with a capital “S” or a small “s” but nevertheless the tariff board is carrying on and is administering its functions. I do not think it is markedly different from what it has been during the last few years.

The hon. member for—I have forgotten his constituency; I know he would say he represents all of the apple growers in Canada, however, since I come from the Annapolis valley I question the fact—raised a question with respect—

Mr. Pugh: If I may interrupt the minister just for a moment my constituency is Okanagan Boundary, but my colleague sitting across the way, the hon. member for Okanagan-Revelstoke, feels exactly the same way as I do on this question; certainly we work together on it.

Mr. Nowlan: I know very well the interest that the hon. member for Okanagan Boundary and other members from British Columbia, including the minister who comes from Kamloops, have taken in this problem. We have had many discussions of it. As hon. members well know, there was a time lag between the time the legislation was passed by the house and the time when this particular section was proclaimed. The hon. member has asked me where the situation stands at the moment. It is not a simple problem as there are various facets involved in it. All I can say at the moment is that discussions are taking place. As a matter of fact, there were discussions today between representatives of various departments of the government and also with some reference to our United States friends who should be kept in touch with our plans so that in the end machinery will be evolved which, when required will bring this section into operative effect with respect to specific problems which may be brought before me.

Mr. McIlraith: I wish to pursue the question of appeals to the tariff board a little further in order to make myself perfectly clear. The work load of the tariff board has been increasing over the years, as is inevitable in a growing country and as industrial development progresses. There are two main facets to the work load. One has to do with appeals to the tariff board against rulings of the customs department in which instance the board performs a quasi-judicial function in hearing

appeals and interpreting the law. The other facet of the board's work load has to do with investigations it conducts by reason of references on the part of the government to the board of matters the government wishes investigated. That is a wholly different function. My concern is to be sure that the work load arising from references by the government through the Minister of Finance is not so extensive as to preclude the board from performing expeditiously its work as a quasi-judicial tribunal in hearing appeals against rulings of the customs department.

I leave this subject with the request that the minister watch the situation closely. If we come to the point where it is desirable that the functions of the tariff board be rearranged in such a way that one tribunal will hear regular appeals and another tribunal will conduct investigations, I trust the minister will press forward to the end that the work of his own department will not be jeopardized or hampered in any way.

Mr. Nowlan: I appreciate the interest of the hon. member. I will get the information I promised him and send it to him forthwith. A little bird somewhere—I am not sure where—whispered to me a moment ago that with the efficiency of this department there are very few questions that need to be appealed to the tariff board so that the tariff board is not being overworked at all in that regard.

Mr. McIlraith: I should like to ask the minister about the accommodation provided for the head office of the customs and excise division. There has been a bad problem for a number of years in this regard and it was sharply aggravated during the last war by reason of the shortage of space in Ottawa. It is my feeling that the accommodation allocated to this part of the government service has not been adequate enough to permit it to carry on its functions in the way that they should be carried on. It is also true that the situation has not been wholly satisfactory in the case of individual taxpayers wishing to discuss highly confidential problems with officials of the branch. They have to meet the officials with whom they are concerned at a desk in a very large room containing a great many other people hard at work. This is disturbing both to the employees and to the person who is dealing with officials of the branch.

With the completion of the large number of buildings that have been under construction for some years now I hope the department will be able to secure such accommodation as it feels is necessary and adequate for the purposes of the work it has to carry on.